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Our Case No. 9281/3489
Client Reference No. N US99081

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kiyoshi Sato et al.)
Serial No. To Be Assigned)
Filing Date: Herewith)
For SUBSTRATE HAVING)
MAGNETORESISTIVE ELEMENT)

JC688 U.S. PTO
09/456151
12/07/99

INFORMATION DISCLOSURE STATEMENT

Assistant Commissioner for Patents
Washington, D.C. 20231

Dear Sir:

Pursuant to the obligation under 37 C.F.R. 1.56 and in conformance with 37 C.F.R. 1.97-1.99, Applicants hereby submit reference A1 listed on the attached form PTO-1449 for consideration by the Examiner. A copy of the reference is enclosed herewith.

The filing of this Information Disclosure Statement does not constitute an admission that the information cited herein is, or is considered to be, material to patentability as defined in 37 C.F.R. Section 1.56(b). Further, Applicants reserve the right to contest this reference as prior art against the present application, and Applicants do not believe that the disclosure of this reference, even if finally determined to be prior art, anticipates Applicants' invention or that this reference makes Applicants' invention obvious.

Applicants respectfully request that the Examiner review the entire disclosure of this document and make it of record.

Respectfully submitted,



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